

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

SCRA 460 & 461 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.2523/2019
- 2. For hearing of main case
- 3. For orders on CMA No.2524/2019

**29.01.2026**

Ms. Masooda Siraj, advocate for the applicant

These matters are pending since 2019 without any progress; even notice has not been sought till date. Learned counsel has proposed questions of law which reads as follows:

- 1. Whether Customs authorities have jurisdiction to recover import stage taxes (Sales Tax/Income Tax) under section 3 of the customs act, 1969?
- 2. Whether the Customs Appellate Tribunal has authority to decide the classification/PCT headings of goods?
- 3. Whether Impugned order is perverse, illegal and without any lawful substance?

She states that they arise from issue No.4 & 6 that were framed by the learned Tribunal. Prima facie the said questions do not pertain to those issues. Despite repeated requests learned counsel remains unable to identify any question of law actually arising here from. In view hereof, these references are dismissed in *limine*.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 196(5) of the Customs Act, 1969. Office is instructed to place copy of this order in connected matter.

Judge

Judge